

Local Notes

Home is now Mrs. Dewey's.

Admiral George Dewey has caused to be transferred to his wife, Mrs. Mildred McLean Dewey, the handsome home at 1747 Rhode Island avenue which was presented to him as a gift from the American people, in recognition of his services to his country in destroying the Spanish fleet in Manila Bay. The deeds transferring the house, with all its contents, were placed on record last Monday afternoon in the office of the recorder of deeds.

Two deeds were necessary to accomplish the transaction. The first was executed by George Dewey and Mildred McLean Dewey to John W. Crawford, the Admiral's secretary, in trust, to be reconveyed to Mrs. Dewey. The second paper was a deed in fee from Mr. Crawford direct to Mildred McLean Dewey. The consideration in the first instance is \$1 and in the second \$10. The revenue stamps attached, however, indicate that the Admiral values the property at \$50,000, the price which it cost the donors. The transfer was conducted upon behalf of Admiral Dewey and Mrs. Dewey by the District Title Insurance Company. Lieut. H. H. Caldwell witnessed the signatures.

This same property has since been conveyed by Mrs. Dewey to George Goodwin Dewey, son of the Admiral.

Medals for Fleet Officers.

Several days ago the officers of the executive committee which had charge of the Dewey reception turned over to the officials of the Navy Department a small package, containing about 116 medals, struck off for the officers and midshipmen connected with the enterprise. The badges represent the last of the limited number prepared at the direction of the executive committee, and are to be presented to the officers who served on the fleet commanded by Admiral Dewey at Manila.

The medals are of handsome design, bearing on the base a bas-relief bust of the Admiral, and on the obverse a representation of the cruiser Olympia. The metal out of which they were shaped was taken from bronze Spanish torpedoes captured by Dewey's men, and was presented to the executive committee by the officials of the Navy Department. It was not at first the intention of the reception promoters to present medals to the officers in question, but in view of the fact, that similar medals had been presented to those officers of the fleet who were present at the Washington reception, and because the men of the Olympia were likewise provided for, it was decided at the final meeting of the committee to use a small surplus for the purpose of having the extra medals struck.

The medals reached Washington last week, with the original dies, and are to be distributed by the Navy Department. The souvenirs are now being mailed to the various officers.

Rival to Grand Army

The formation of an organization, the membership ultimately to reach 250,000, has been begun in this city, with the view to making it a potential political factor as the Grand Army of the Republic was twenty years ago.

It is to be called the Spanish American War Veterans' Association, and every person who was in the army during and since the Spanish war is eligible to membership.

There seems to be no doubt that the organization is being formed to act, if possible, as an adjunct to the Republican national machine, and in that respect to take the place of the fast diminishing Grand Army. Senator Hanna is credited with evolving the idea of utilizing the patriots of 1898 as political factors.

Some color is given the report by the fact that General J. Warren Kiefer, a volunteer major general during the war, who had a meteoric career as Speaker of the House of Representatives many years ago, is the head and front of the organization. General Kiefer, from Ohio, trains with the Hanna machine of that State, and incidentally expects to be resurrected from among those politically dead by means of the new association.

There is already a temporary organization, with General Kiefer as the grand commander. The other temporary officers are: William C. Liller, adjutant general; William Cole, quartermaster general; J. M. Maus, surgeon general; and Joseph Girard, inspector general. There is also a council of administration, three of whose members have already been named—Colonel Harrison, of the Marine Corps; Colonel Harries, of the District Militia, and Studebaker, of wagon fame.

The benevolent purpose of the association is, as is frankly stated, to secure legislation for all who were in the army. Legislation will be proposed advantageous to every branch of the former service. This will stimulate applications for membership, and the political feature of the scheme will make its appearance when this legislation goes to Congress. The Republican party will constitute itself the special protector of the association and the conservator of its interests, and, if the Republican party pushes bills giving various kinds of money relief to the ex-soldiers, the latter as an organization are expected to assist the Republican party during the coming political campaign.

Republican managers are already counting with confidence on the superiority of this organization over the Grand Army. The latter represents the North exclusively, while the Spanish American War Veterans Association will be representative of the entire country, of Democratic States as well as Republican ones.

Adjutant General Liller, speaking for General Kiefer, said that applications have already been made for charters from well organized camps all over the country. He is now actively engaged in a measure which will be presented to Congress at its next session to reimburse naval volunteers for the cost of their equipment, which was not furnished by the Government, but deducted from the pay of the enlisted men.

INFORMATION FOR BREWERS AND OTHERS.

Opposed to Prohibition.

Bishop C. K. Nelson, of the Protestant Episcopal Diocese of Georgia, delivered a sermon at the cathedral in Atlanta last Sunday, in which he declared himself as opposed to prohibition.

He said that the sermon had no refer-

ence to the Willingham prohibition bill, now pending in the Legislature, but he spoke upon the subject because the church authorities had set apart the day as a time for universal discussion of this topic.

Bishop Nelson in his sermon, said he was opposed to prohibition because it interfered with the God-given right of personal liberty. He declared that from his observation he had come to the conclusion that prohibition laws were ineffective wherever they had been tried. He spoke of the State of Maine, whose citizens, he said, had found that there was more temperance under rigid prohibition laws than under a local option system.

He asserted that there is more temperance in eating in Georgia than there is in whisky drinking.

The Bishop explained that he did not approve of temperance, he declared that prohibition did little if anything to remove the vice.

Tonic Beer Taxable.

Any beverage, whether intoxicating or otherwise, may be rendered taxable as a medicinal preparation by designating it as a tonic, it sold under a trade mark or other claim of proprietorship.

The decision was made in the case of Samuel C. Palmer and others, manufacturers and bottlers of Lithia seltzer, tonic beer, and Palmer's tonic beer, through their attorney, Leon Tobner, Washington, D. C., who asked for a reconsideration of the ruling by the Internal Revenue office, rendered under date of October 2, 1899, in which the above named preparations are held to be taxable for certain reasons therein stated.

This application for reconsideration is based on the contention (1) that tonic beer is not prepared from any private formula, secret or occult method; (2) that no claims are made for the exclusive right to manufacture this tonic beer; (3) that it is not recommended to the public as a proprietary medicine, or a medicinal proprietary article or preparation, or as a remedy or specific for any disease.

Under the statute, it is only necessary to show that a preparation is held out or advertised on the label or otherwise as a "tonic" to hold it taxable, if sold under letters patent, trade mark, or other evidence of proprietorship.

The word "tonic," used in connection with the word "beer," is an adjective, qualifying the word "beer," and is defined by Webster, the prescribed authority in this Department, as follows: "Increasing strength, or tone of the animal system, obviating the effects of debility and restoring healthy functions."

It is manifest, therefore, to make use of the term "tonic beer" is to ascribe to the preparation sold thereunder the medicinal properties set forth in the definition quoted above. This, then, when considered with the fact that the "tonic beer" is put up under a trade mark, clearly renders the preparation taxable, under the statute.

The medicinal nature of the tonic beer can be definitely established, says the Commissioner, by another method, and by evidence furnished by counsel.

The following is taken from the affidavit of George W. Cook, filed by Attorney Tobner:

"That there is no secret in the preparing of same and that the component parts are generally as follows: Sassafras, wintergreen, annis and gentian or quassia."

By reference to any standard authority, for example, the United States Dispensatory, each of these ingredients will be found to possess medicinal qualities, and, in the case of the latter two, valuable tonic properties will be found ascribed to them.

The fact that "tonic beer" is prepared with well known medicines, authoritatively stated to have valuable tonic properties, is sufficient in itself to render the preparation taxable under the statute when considered with the fact that it is put up under an acknowledged trade mark.

In conclusion, he was clearly of the opinion that there has been no new evidence submitted that would warrant any disturbance of the action of October 2, 1899, holding these preparations to be taxable, and, therefore, it is accordingly adhered to.

In accordance with this decision the collector was notified to proceed in the usual way to collect from Messrs. Palmer & Johnson, and Herrmann & Son, the tax accrued by reason of their failure to properly stamp these goods since July 1, 1898.

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October 19th will be Maryland Day, on which occasion tickets will be sold from points in the State of Maryland at rate of One Cent Per Mile in each direction, plus admission of 50 cents, except that rate from Baltimore, including admission, will be \$2.50, and from Washington \$3.25. From Washington and Baltimore tickets will be good going only on Thursdays, leaving Washington 7:25 a. m., Baltimore Camden Station, 7:25 a. m., Mount Royal Station, 8:00 a. m. Good returning, leaving Philadelphia on Thursdays, 3:25 p. m.

From all other stations in Maryland and District of Columbia, between Washington and Philadelphia, tickets will be good for any day of the week, except on any train going and coming. From other points in State of Maryland and District of Columbia tickets will be good for one cent per mile in each direction, plus admission of 50 cents, will be good for return, three days, including date of sale.

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